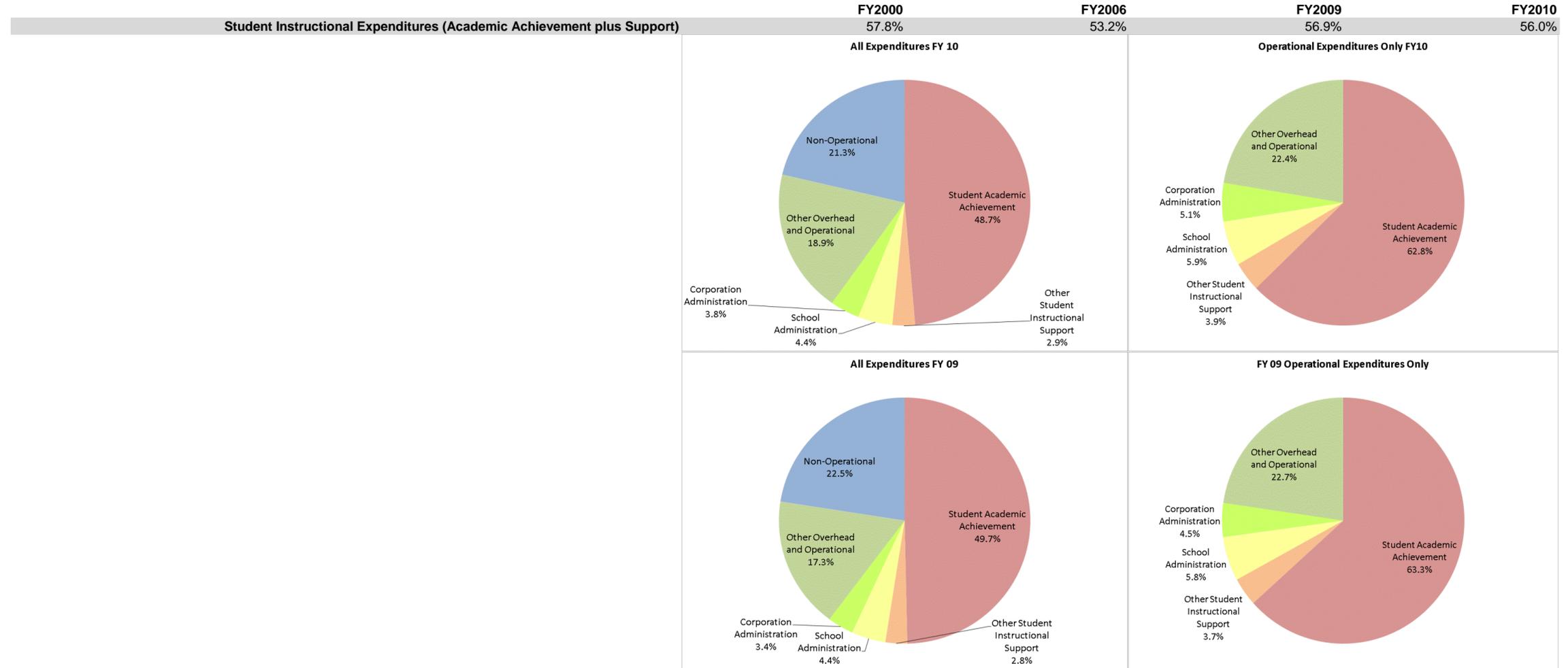


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**M S D Steuben County (7615)**

M S D Steuben County (7615)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$11,112,090	50.1%	\$13,931,792	46.9%	\$16,349,246	49.7%	\$16,149,613	48.7%
Student Instructional Support	\$1,706,478	7.7%	\$1,867,323	6.3%	\$2,369,797	7.2%	\$2,440,147	7.4%
Overhead and Operational	\$4,673,216	21.1%	\$6,538,267	22.0%	\$6,787,848	20.6%	\$7,525,026	22.7%
Nonoperational	\$4,691,509	21.1%	\$7,346,516	24.7%	\$7,415,090	22.5%	\$7,074,889	21.3%
<b>Grand Total</b>	<b>\$22,183,292</b>		<b>\$29,683,897</b>		<b>\$32,921,980</b>		<b>\$33,189,675</b>	



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
M S D Steuben County (7615)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$622,713	\$749,155			20%
	11100 Regular Programs; Elementary	\$3,020,476	\$3,853,034	\$5,085,119	\$4,890,741	62%	27%	-4%
	11200 Regular Programs; Middle/Junior High	\$1,631,520	\$1,789,436	\$2,676,352	\$2,634,723	61%	47%	-2%
	11300 Regular Programs; High School	\$1,779,870	\$2,046,388	\$3,114,586	\$3,117,918	75%	52%	0%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$54,000	\$78,090	\$66,840		24%	-14%
	11410 Vocational Education; Agriculture A	\$62,690	\$52,259	\$51,545	\$52,608	-16%	1%	2%
	11430 Vocational Education; Distributive Education	\$29,955	\$13,539	\$80,678	\$84,518	182%	> 500%	5%
	11440 Vocational Education; Health Occupations	\$17,650	\$25,029	\$38,297	\$40,964	132%	64%	7%
	11460 Vocational Education; Occupational Home Economics	\$34,670	\$56,705	\$66,346	\$68,032	96%	20%	3%
	11470 Vocational Education; Business Education	\$589	\$108	\$758	\$531	-10%	393%	-30%
	11480 Vocational Education; Industrial Education A	\$29,707	\$13,453	\$0	\$0	-100%	-100%	
	11590 Other Vocational Education Programs	\$0	\$15,263	\$23,764	\$18,757		23%	-21%
	11630 Regular Programs; Alternative Education Programs; High School	\$133,858	\$193,174	\$287,440	\$296,994	122%	54%	3%
	11910 Other Regular Programs; Competency Testing	\$3,134	\$0	\$0	\$779	-75%		
	12110 Gifted And Talented; Gifted and Talented	\$205,617	\$218,180	\$93,932	\$73,108	-64%	-66%	-22%
	12210 Mental Disabilities; Mild Mental Disabilities	\$346,478	\$399,277	\$396,751	\$337,182	-3%	-16%	-15%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$67,779	\$131,379			94%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$28,245	\$70,186			148%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$7,484	\$11,233			50%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$52,353	\$108,478			107%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$0	\$4,653			
	12350 Physical Impairment; Homebound	\$1,977	\$2,596	\$12,041	\$22,701	> 500%	> 500%	89%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$110,177	\$207,626			88%
	12610 Learning Disability	\$236,888	\$380,230	\$641,307	\$580,093	145%	53%	-10%
	12710 Equal Opportunity At Risk	\$52,451	\$0	\$2,208	\$859	-98%		-61%
	12810 Special Education Preschool	\$7,226	\$32,370	\$110,057	\$118,195	> 500%	265%	7%
	12900 Other Special Programs	\$47,461	\$75,169	\$55,277	\$50,780	7%	-32%	-8%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$0	\$35,051			
	13300 Adult/Continuing Education Programs; Occupational Programs	\$5,690	\$0	\$0	\$0	-100%		
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$5,139	\$1,705	\$19,254	\$21,056	310%	> 500%	9%
	14100 Summer School Programs; Elementary	\$831	\$251	\$13,154	\$7,072	> 500%	> 500%	-46%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$10,382	\$13,607	\$14,205		37%	4%
	14300 Summer School Programs; High School	\$55,235	\$51,555	\$78,045	\$51,166	-7%	-1%	-34%
	16100 Remediation Testing	\$73,895	\$56,840	\$55,476	\$59,524	-19%	5%	7%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$20,600	\$91,290	\$179,857	\$201,659	> 500%	121%	12%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$227,083	\$1,111	\$0	\$121,968	-46%	> 500%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$125,482	\$188,062	\$193,829		54%	3%
	17900 Payments to Other Governmental Units Within State; Other	\$1,890	\$0	\$0	\$0	-100%		
	18000 Payments to Governmental Units Outside State	\$21,000	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$100,870	\$128,961	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$20,008	\$1,225	\$241,649	\$254,846	> 500%	> 500%	5%
	22130 Improvement of Instruction; Instructional Staff Training	\$86,923	\$144,122	\$162,616	\$120,210	38%	-17%	-26%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$3,643	\$24,357	\$33,320		> 500%	37%
	22220 Library/Media Services; School Library	\$288,617	\$248,977	\$329,756	\$322,750	12%	30%	-2%
	22230 Library/Media Services; Audiovisual	\$12,324	\$8,604	\$15,374	\$6,251	-49%	-27%	-59%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$4,196	\$0	\$311,447	\$337,581	> 500%		8%
	22360 Instruction, Related Technology; Network Support	\$0	\$621,983	\$578,725	\$404,117		-35%	-30%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$2,702			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$194,671	\$219,523	\$415,286	\$203,340	4%	-7%	-51%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$14,829	\$16,672	\$19,285	\$19,932	34%	20%	3%
	26497 2007 Account Code - Teachers Retirement Fund	\$353,175	\$556,334	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$9,129,191</b>	<b>\$11,508,870</b>	<b>\$16,349,246</b>	<b>\$16,149,613</b>	<b>77%</b>	<b>40%</b>	<b>-1%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$320	\$0	\$102,680	\$117,969	> 500%		15%
	21220 Guidance Services; Counseling Services	\$344,028	\$413,886	\$657,330	\$610,554	77%	48%	-7%
	21340 Health Services; Nurse Services	\$41,271	\$52,118	\$69,834	\$71,909	74%	38%	3%
	21390 Health Services; Other Health Services	\$134,173	\$94,853	\$0	\$19,285	-86%	-80%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$16,050	\$21,182	\$1,196	\$39,688	147%	87%	> 500%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**M S D Steuben County (7615)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21530 Speech Pathology and Audiology Services; Audiology Services	\$42,901	\$18,724	\$0	\$0	-100%	-100%	
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$75,619			
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$88,124	\$17,501			-80%
	21990 Other Support Services, Students; Other Student Services	\$0	\$7,352	\$5,350	\$16,170		120%	202%
	24100 Office of The Principal	\$794,668	\$927,086	\$1,445,282	\$1,471,123	85%	59%	2%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$329			
<b>Student Instructional Support Total</b>		<b>\$1,373,412</b>	<b>\$1,535,201</b>	<b>\$2,369,797</b>	<b>\$2,440,147</b>	<b>78%</b>	<b>59%</b>	<b>3%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$0	\$0	\$3,937	\$1,550			-61%
	23120 Board of Education; Service Area Assistants	\$64,506	\$18,244	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$10,688	\$15,218	\$16,587	\$17,814	67%	17%	7%
	23160 Board of Education; Promotion Expenses	\$2,579	\$2,982	\$2,193	\$1,194	-54%	-60%	-46%
	23190 Board of Education; Other Governing Body Services	\$7,917	\$617	\$68,492	\$70,036	> 500%	> 500%	2%
	23210 Executive Administration; Office of The Superintendent	\$373,122	\$356,576	\$635,144	\$821,585	120%	130%	29%
	23220 Executive Administration; Community Relations	\$0	\$63	\$0	\$0		-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$49,638	\$0	\$0		-100%	
	23290 Executive Administration; Other Executive Administration Services	\$1,207	\$1,310	\$0	\$0	-100%	-100%	
	25110 Fiscal Services; Office of The Business Manager	\$0	\$86,214	\$284,739	\$292,796		240%	3%
	25150 Fiscal Services; Payroll Services	\$34,456	\$66,729	\$85,414	\$51,808	50%	-22%	-39%
	25191 Other Fiscal Services; Refund of Revenue	\$2,333	\$20,192	\$10,201	\$5,574	139%	-72%	-45%
	25192 Other Fiscal Services; Petty Cash	\$20	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$296	\$0	\$206	\$818	176%		296%
	25199 Other Fiscal Services; Other	\$0	\$4,906	\$0	\$0		-100%	
	25910 Judgments	\$100	\$3,484	\$0	\$0	-100%	-100%	
	25920 Ditch Assessments	\$685	\$656	\$595	\$298	-57%	-55%	-50%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$97,197	\$58,402	\$88,476	\$85,222	-12%	46%	-4%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,428,834	\$1,943,622	\$2,226,977	\$2,065,960	45%	6%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$45,743	\$27,925	\$79,889	\$86,422	89%	209%	8%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$323,693	\$249,448	\$263,990	\$210,795	-35%	-15%	-20%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$155	\$1,723	\$0	\$0			
	26499 2007 Account Code - Other	\$46,644	\$35,413	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,353	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,785	\$2,775	\$54,994	\$3,880	3%	40%	-93%
	26700 Operation and Maintenance of Plant Services; Insurance	\$533	\$127,212	\$186,528	\$217,491	> 500%	71%	17%
	27010 Student Transportation; Service Area Direction	\$153,043	\$188,162	\$264,215	\$318,315	108%	69%	20%
	27100 Student Transportation; Vehicle Operation	\$410,018	\$491,766	\$841,438	\$877,071	114%	78%	4%
	27200 Student Transportation; Monitoring Services	\$9,307	\$6,710	\$2,265	\$2,180	-77%	-68%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$121,898	\$187,363	\$213,267	\$216,419	78%	16%	1%
	27400 Student Transportation; Purchase of School Buses	\$147,852	\$467,330	\$23,619	\$657,425	345%	41%	> 500%
	27500 Student Transportation; Insurance on Buses	\$32,437	\$54,482	\$46,239	\$51,776	60%	-5%	12%
	27700 Student Transportation; Contracted Transportation Services	\$59,969	\$89,764	\$37,026	\$70,126	17%	-22%	89%
	27900 Student Transportation; Other Student Transportation Services	\$30	\$0	\$78,993	\$101,572	> 500%		29%
	31100 Food Services Operations; Service Area Direction	\$38,032	\$68,516	\$132,352	\$134,824	254%	97%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$265,997	\$334,478	\$502,444	\$541,185	103%	62%	8%
	31400 Food Services Operations; Food Purchases	\$394,264	\$441,434	\$629,137	\$611,855	55%	39%	-3%
	31900 Other Food Services	\$9,078	\$480,266	\$8,491	\$9,037	0%	-98%	6%
<b>Overhead and Operational Total</b>		<b>\$4,089,772</b>	<b>\$5,883,619</b>	<b>\$6,787,848</b>	<b>\$7,525,026</b>	<b>84%</b>	<b>28%</b>	<b>11%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$15,557	\$39,049	\$741	\$2,061	-87%	-95%	178%
	33400 Athletic Coaches	\$210,520	\$258,208	\$322,641	\$332,194	58%	29%	3%
	33910 High School Band Uniforms	\$13,705	\$0	\$0	\$0	-100%		
	33940 Child Care Services	\$43,744	\$39,482	\$65,096	\$54,565	25%	38%	-16%
	33950 Step Ahead	\$20,832	\$833	\$0	\$0	-100%	-100%	
	33990 Other Community Services; Other	\$3,176	\$4,305	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$103,494	\$147,791	\$213,659	\$270,354	161%	83%	27%
	45100 Building Acquisition, Construction and Improvements	\$70,909	\$153,940	\$417,545	\$326,922	361%	112%	-22%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$579,622	\$586,155	\$577,494		0%	-1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$20,702	\$76,671	\$48,908		136%	-36%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**M S D Steuben County (7615)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$121,724	\$151,697	\$124,176	\$166,801	37%	10%	34%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$12,650	\$24,724	\$30,344	\$35,017	177%	42%	15%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$515,187	\$390,723	\$293,690	\$175,776	-66%	-55%	-40%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$169	\$143,667	\$149,327	\$125,373	> 500%	-13%	-16%
	51100 Debt Services; Principal on Debt; Bonds	\$115,000	\$135,000	\$295,000	\$305,000	165%	126%	3%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$43,020	\$12,511			-71%
	52100 Debt Services; Interest on Debt; Bonds	\$17,838	\$544,625	\$362,125	\$345,000	> 500%	-37%	-5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$1,128	\$80,201	\$63,366	\$22,313	> 500%	-72%	-65%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,237,928	\$4,474,426	\$2,949,091	\$2,935,000	-9%	-34%	0%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,422,093	\$1,339,250			-6%
	54200 Common School Fund; Principal	\$118,313	\$87,250	\$0	\$0	-100%	-100%	
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$350			
	59200 Other Debt Services Obligations; Bank Fee	\$882	\$350	\$350	\$0	-100%	-100%	-100%
	60700 Nonprogramed Charges; Scholarships	\$2,213	\$0	\$0	\$0	-100%		
<b>Nonoperational Total</b>		<b>\$4,624,966</b>	<b>\$7,276,593</b>	<b>\$7,415,090</b>	<b>\$7,074,889</b>	<b>53%</b>	<b>-3%</b>	<b>-5%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$203,488	\$207,595	\$0	\$0			
	26492 2007 Account Code - Social Security	\$855,497	\$997,447	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$33,197	\$66,515	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,733,568	\$1,811,864	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,276	\$7,450	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$138,924	\$388,742	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$2,965,950</b>	<b>\$3,479,614</b>	<b>\$0</b>	<b>\$0</b>			